

Final FY05 Budget Reconciliation Notes

The following is a list of the specific changes to the originally proposed FY05 Budget:

Revenues –

- General Fund (tab) – Revenues Budget Worksheet – The Appropriated Surplus account was increased by \$100,000. (NOTE: This was later determined to be a double-accounting of the Equipment Replacement Reserve (ERR) contribution which is reflected as an expense in the Non-Departmental Account).

- General Fund (tab) - Revenues Budget Worksheet - The designation for the Community Center account was increased by \$400,000. This was based on the anticipated sale of the City-owned, Piney Branch Avenue properties.

Combined, these additions raised the adopted revenues to a total of \$15,383,186.

Expenditures –

- Police Department - (Special Enforcement Unit/Operations) - The division's personal services account was reduced by \$24,626—a savings as the result of a half-year, hiring delay of one police officer position. Consequently, the adopted Police Department budget, reduced by the same, was \$4,430,447.

- Recreation Department - (Takoma Park Recreation Center) - While reflected correctly in the proposed "FY05 Budget Summary – General Fund Operating Expenditures" and finally, in the FY05 Budget Ordinance, the "narrative" figures published in the proposed "Takoma Park Recreation Center" (Division 4300) was included \$4,000 of unintended operating costs. The adopted budget for the Recreation Department was \$1,045,394.

- Public Works - (Building Maintenance) - Pursuant to Council direction, \$13,500 was appropriated to fund the operations of the Tool Library which has been relocated to Public Works. This increased the adopted departmental budget to \$3,203,284.

- Non-Departmental - (Insurances) - A combined reduction of \$33,874 was realized across three accounts (i.e., General Liability, Motor Vehicle Liability and Excess Liability). The "City Goals" account was increased by \$20,000—raising the total to \$140,000 which is dedicated to the implementation of Council-directed goals for the benefit of residents in the City. An additional effort to relieve eligible residents of a portion of their tax burden was enacted by doubling the City's contribution to the tax rebate program (an increase of \$25,000). The final, adopted Non-Departmental FY05 budget is \$1,199,266. (NOTE: The Equipment Replacement Reserve (ERR)

contribution is an account within this division; however it is broken-out in other areas of the budget document. The FY05 "ERR contribution" of \$100,000 was double-counted, resulting in an over-budget of \$100,000.

- Transfer Out (Community Center) - This amount was increased by \$400,000 based on the anticipated sale of the City-owned, Piney Branch Avenues properties. The proceeds were to be allocated to the Community Center Fund, the adopted budget for which totaled \$600,000. This amount is separate from the \$56,390 which is identified for the Computer Learning Center.

In the course of budget reconciliation, the FY05 Budget rose from a proposed \$14,883,186 to an adopted \$15,383,186 total. The staff levels were not changed (with the exception of adding a portion of a full-time equivalent for the Tool Librarian into the Public Works budget), and services were not eliminated or reduced.